



## APPENDIX.

### *Provisions relating to taxable persons under income tax laws of other States.*

#### *Arkansas.*

"Resident" is defined as "any person domiciled in the State of Arkansas and any other person who maintains a permanent place of abode within the State and spends in the aggregate more than six months of the taxable year within the State".

Sec. 14025, Statute of Arkansas (Pope) 1937.

#### *California.*

"Every natural person who is in the State of California for other than a temporary or transitory purpose is a resident and every natural person domiciled within this State is a resident unless he is a resident within the meaning of that term as herein defined of some other State, territory or country. Every natural person who spends in the aggregate more than nine months of the taxable year within the State or maintains a permanent place of abode within this State shall be presumed to be a resident. The presumption may be overcome by satisfactory evidence that such person is in the State for a temporary or transitory purpose".

Vol. 2 General Laws of California (Deering 1937) Act 8494, Sec. 2(K).

#### *Colorado.*

"Resident" is defined to include "natural persons domiciled in the state, and others who maintain a permanent place of abode within the state, spending, in the aggregate, more than six months of the taxable year within the state".

Sec. 1, ch. 175, 1937 Session Laws of Colorado.

*Delaware.*

A taxable person is:

"A natural person twenty-one years of age or over who is a resident of the State of Delaware or who has been a resident of the State of Delaware at any time during the income year."

Sec. 144 (Ch. 6) Revised Code of Delaware (1935) as amended by Ch. 61 Delaware Laws of 1939. (Note: Prior to amendment "citizen or resident" occurred in above section in lieu of "resident".)

*Georgia.*

"The word 'resident' means natural persons, and includes, for the purpose of determining liability to the tax imposed by this law upon or with reference to the income of any taxable year, any person domiciled in this State, and any other person who maintains a place of abode within the State and spends in the aggregate more than six months of the taxable year within the State".

Sec. 92-3002, Ga. Code of 1933.

*Iowa.*

"The word 'resident' applies only to individuals and includes, for the purpose of determining liability to the tax imposed by this division upon or with reference to the income of any tax year, any individual domiciled in the state, and any other individual who maintains a permanent place of abode within the state, or spends in the aggregate more than six months of the tax year within the state".

Sec. 6943.036, Iowa Code of 1939.

*Kansas.*

"The word 'resident' applies to natural persons, including only natural persons domiciled in the state, and others who maintain a permanent place of abode within the state, spending, in the aggregate, more than six months of the taxable year within the state".

Sec. 79-3203, General Statutes of Kansas Annotated (Corrick 1935).

*Kentucky.*

"The word 'resident' applies only to natural persons and includes, for the purpose of determining liability to the taxes imposed by this Act upon the income of any taxable year, every person domiciled in this State on the last day of the taxable year, and every other person who, for more than six (6) months of the taxable year, maintained his place of abode within this State, whether domiciled in this State or not".

(Ch. 7, sec. 1, 3rd ex. sess. of 1936; ch. 179, sec. 1, Laws of 1940; sec. 4281b-1, Carroll's Ky. State., Baldwin's Revision, May 1940 Supp.)

*Louisiana.*

"Every natural person domiciled in the State of Louisiana, and every other natural person who maintains a permanent place of abode within the state or who spends, in the aggregate, more than six months of the taxable year within the state, shall be deemed to be a resident of this state for the purpose of determining liability for income taxes under this act."

Section 8587.1, La. Gen'l Statutes Annotated  
(Dart 1939).

(Note: In Opinions of Louisiana Attorney General, 1936-38, p. 1068, it was ruled that all income of individuals residing, in the aggregate, more than six months of the taxable year in Louisiana is subject to payment of the income tax, regardless of nature and kind of income, and regardless of business producing said income.)

*Minnesota.*

"The term 'resident' shall mean any individual domiciled in Minnesota and any other individual maintaining an abode therein during any portion of the tax year who shall not during the whole of such tax year have been domiciled outside the state".

Sec. 2394-1, Mason's Minnesota Statutes, 1938  
Supp.

*Missouri.*

Imposes the tax upon "every individual, a citizen or resident of this state, upon net income received from all sources" and upon "every individual, not a resident or citizen of this state, upon net income received from all sources within this state".

12 Missouri Stat. Annotated (Perm. ed.) sec. 10155. (Note: It does not appear that either "citizen" or "resident" is defined in the Missouri law but obviously two different classes of persons are taxed on *all* net income, regardless of source.)

*Montana.*

"The word 'resident' applies only to natural persons and includes for the purpose of determining liability to the tax imposed by this act with reference to the income of any taxable year, any person domiciled in the State of Montana, and any other person who maintains a permanent place of abode within the state, and spends in the aggregate more than seven months of the taxable year within the state".

Sec. 2295.1, Revised Code of Montana Annotated (1933).

*New Hampshire.*

"The tax applies to:

"Individuals who are inhabitants or residents of this state on January first in any year, and individuals who have ceased to be residents of this state during the preceding calendar year for such a part of the year as they were residents in this state".

Sec. 2, ch. 65 of New Hampshire Public Laws of 1926 as amended by ch. 35, Laws of 1931.

*New York.*

"The word 'resident' applies only to natural persons and includes any person domiciled in the state, except a person who, though domiciled in the state, maintains no perma-

manent place of abode within the state, but does maintain a permanent place of abode without the state, and who spends in the aggregate not to exceed thirty days of the taxable year within the state. In addition, it includes any person who maintains a permanent place of abode within the state and spends in the aggregate more than seven months of the taxable year within the state, whether or not domiciled in the state during any portion of said period, and such a person shall be taxed the same as though he had been domiciled in the state during the entire taxable year".

Consolidated Laws of New York, Annotated,  
Book 59, Art. 16, sec. 350.

*North Dakota.*

Originally the tax was imposed on "resident individuals" without definition of the term. The law has been amended to provide as follows:

"The word 'Resident' applies only to natural persons and includes for the purpose of determining liability to the tax imposed by this Act upon or with reference to the income of any income year, any person domiciled in the State of North Dakota and any other person who maintains a permanent place of abode within the State, and spends in the aggregate more than seven (7) months of the income year within the State".

Sec. 2346a1 Compiled Laws of North Dakota  
as amended by Ch. 283, Laws of 1931.

*Oklahoma.*

"The term 'resident individual' applies only to natural persons and includes, for the purpose of determining liability to the tax imposed by this Act, upon or with reference to the income of any taxable year, any person domiciled in the State of Oklahoma, and any other person who maintains a place of abode within the State and spends in the aggregate, more than seven months of the taxable year within the State".

68 Okla. Stat. Annotated, sec. 874.

*Utah.*

"The term 'resident' applies only to natural persons and includes, for the purpose of determining liability to the tax imposed by this chapter upon or with reference to the income of any taxable year, any person domiciled in this state and any other person who maintained a place of abode within the state, and spent in the aggregate more than six months of the taxable year within the state".

Title 80, ch. 14, sec. 1, Revised Statutes of Utah (1933) Annotated.

*Virginia.*

"The word 'resident' applies only to a natural person and includes for the purpose of determining liability to the taxes imposed by this chapter upon the income of any taxable year, every person domiciled in this State on the last day of the taxable year, and every other person who, for more than six months of the taxable year, maintained his place of abode within this State, whether domiciled in this State or not".

Ch. 6, The Tax Code, sec. 23, Va. Code of 1936 Annotated.

*West Virginia.*

"'Resident' means any person domiciled in the state of West Virginia, or who maintains a permanent place of abode within the State, or who spends more than six months of the taxable year within the state".

Sec. 975(18), W. Va. Code Annotated (1939 Supp.).

*Wisconsin.*

"Every natural person domiciled in the state of Wisconsin, and every other natural person who maintains a permanent place of abode within the state or spends in the aggregate more than seven months of the income year within the state, shall be deemed to be residing within the state for the purposes of determining liability for income taxes and surtaxes."

Sec. 2, ch. 544, Laws of 1935.

*End*

